DOCUMENT RESUME

ED 164 947 08 CE 019 482

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TITLE Preparing Salesperson's Commission Statements. Student's Manual and Instructor's Handbook.
INSTITUTION Clemson Univ., S.C. Vocational Education Media Center.
SPONS AGENCY Office of Education (DHEW), Washington, D.C.; South Carolina State Dept. of Education, Columbia. Office of Vocational Education.
PUB DATE 78
GRANT G007603810
NOTE 53p.; For related documents see CE 019 472-478, CE 019 480-489, ED 155 303, and ED 155 400-478
AVAILABLE FROM Vocational Education Media Center, 10 Tillman Hall, Clemson University, South Carolina 29631 ($20.00 for the complete set of bookkeeping modules; $15.00 for the two transparency sets [Recordkeeping I & II; Recording Goods Bought] designed to accompany this bookkeeping set)

EDRS PRICE MF-$0.83 HC-$3.50 Plus Postage.
DESCRIPTORS Behavioral Objectives; *Bookkeeping; Business Education; Business Skills; Instructional Materials; *Office Occupations Education; Performance Based Education; Recordkeeping; Records (Forms); Secondary Education
IDENTIFIERS *Sales Commission Statements; Vocational Technical Education Consortium States

ABSTRACT

Supporting specific performance objectives of the V-TECS (Vocational-Technical Education Consortium of States) Bookkeeping Catalog and both a set of student materials and an instructor's manual on preparing a salesperson's commission statement are included in this module. (This module is the third in a set of ten on bookkeeping [CE 019 480-489].) The student materials include eight learning activities, a pre- and posttest, and an instructor's checklist. The instructor's manual includes answer keys to the problems presented in the module and sets of sale slips to be duplicated and used by the students in the learning activities. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A related set of modules on banktelling [CE 019 471-478] is also available.) (JH)

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BK
III–G

PREPARING SALESPERSON'S COMMISSION STATEMENTS

STUDENT'S MANUAL

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State Department of Education
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Office Occupations Education
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In Cooperation With

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1978

CE 019 482

These materials have been developed from funds
provided by Grant G007603810 under the
Vocational Education Act of 1963 P.L. 88-210 as Amended
Department of Health, Education and Welfare, Office of Education

ACKNOWLEDGEMENTS

These bookkeeper modules were developed by a group of office occupations teachers. Special appreciation is extended to the following:

Mrs. Linda Albert	Dreher High School
Mrs. Katherine Cliatt	A. C. Flora High School
Mrs. Mary Horton	Andrew Jackson High School
Mrs. Patricia Itter	C. A. Johnson High School
Mrs. Peggy McElveen	Gaffney Senior High School

Special thanks is also extended to Mrs. Frances Wells and Mrs. Shiela Werner at Lexington AVC, and Mrs. Helen Phillips and Mrs. Peggy McElveen at Gaffney Senior High School for field testing the materials.

A special note of gratitude is due Ann Jolly, office occupations teacher at Daniel Morgan AVC and former office occupations consultant with the State Department of Education, for her continuous cooperation during the development of these materials.

Anne L. Matthews

Anne L. Matthews, State Supervisor
Office Occupations Education

INTRODUCTION TO BOOKKEEPER INSTRUCTIONAL MATERIALS

The modules developed in South Carolina for the bookkeeper catalog are designed to provide audio, visual, and printed supplementary materials needed by the instructor and/or student to achieve the objectives stated in the catalog. The materials were designed as modules so that they may be flexibly inserted into an on-going program, as well as provide for maximum utilization via a rotation schedule.

These materials provide supplemental units of instruction in the following areas:

Module No.	Tasks	Performance Objective Nos.
I-G	Preparing Shipments for Freight Express	79
IV-K	Completing a Purchase Order Invoice	51
IV-J	Recording Discounts on Sales Invoices	50
IV-N	Preparing Memos for Goods Returned	54
IV-I	Typing Tabulated Materials	49
VI-G	Recording Entries Pertaining to Notes and Interest	13
VI-J	Recording Entries Pertaining to Sales Tax	16
	Accounting Forms	16

The modules typically include a performance objective, definitions, prerequisites, equipment, introduction, directions, learning activities, self checks, and tests (pre and post). The instructor's manual contains notes, keys, forms for duplication, instructor's checklists, scripts for recording, and supplementary materials.

Before you release the packages to your students, review each package within your department, discuss how to best utilize the materials, choose the desired course, and plan the sequence for each unit of instruction. Other considerations are required:

1. Insure that necessary equipment is available and in proper working order.
2. Insure that necessary audio materials are recorded and easily available.
3. Obtain the necessary equipment needed for filmstrip viewing and listening.
4. Replenish consumable supplies after each student completes the module.

The modules may be used in the following courses: Office Procedures, Cooperative Office Education, Senior Intensified Program, Bookkeeping, Accounting, Typewriting, Business Mathematics, and Office Machines.

Perhaps a rotation plan could be devised to provide each student with an orientation or a review of simple bookkeeper duties. A teacher may, however, select single modules, provided no prerequisite skills are listed.

PREPARING SALESPERSON'S COMMISSION STATEMENTS

PREPARING SALESPERSON'S COMMISSION STATEMENTS

PERFORMANCE OBJECTIVE:

Given all completed sales contracts or invoices for at least three salespeople, the percent rate of commission, and designated salesperson commission report form, complete the commission report form on each person with no errors in commissions.

DEFINITION OF TERMS:

Commission – a sum or percentage of money paid to a salesperson for services.

Salary – a fixed amount paid periodically to a person for work or services.

Salesperson's Commission Statement – a report completed periodically which gives the amount of sales, percent of commission, and amount of commission earned for each salesperson.

Wages – money that is paid for work or services by the hour, day or week.

PREREQUISITE:

Before beginning this module, you must be able to work with percentages. For example, can you figure 15% of $135? If you cannot work the example, you should ask your instructor for supplementary exercises. If you answered yes, proceed to the Introduction.

INTRODUCTION:

Once you begin working, you will learn that employees of a business are not all paid the same way. Some employees are paid wages, that is, paid on an hourly basis. Other employees are paid based on an annual salary. Still other employees are paid a commission or percentage of their total sales for a given period in addition to their salary. Employees who receive a commission have usually been with the company for a long time. As a bookkeeper you must periodically summarize the sales of each salesperson to determine the amount of commission earned. This module will teach you how to prepare a Salesperson's Commission Statement which summarizes sales and commissions earned by salespeople.

If you can complete a Salesperson's Commission Statement, take the Pre-Test on the next page. If you complete all parts of the Pre-Test acceptably, you need not finish this module. Proceed to the Learning Activities on page 5 if you do not wish to take the Pre-Test.

EQUIPMENT, TOOLS, RESOURCES AND SUPPLIES:

You will need pen (or pencil) and paper. You may wish to use a calculator to assist you with your work.

PRE-TEST

INSTRUCTIONS:

Do not write on this page.

Ask the instructor for a package of sales slips and a Salesperson's Commission Statement. Complete the statement. Additional information is given below. Submit the completed form to your instructor for evaluation. Do not write on the sales slips. They must be returned to your instructor along with your completed Salesperson's Commission Statement.

A. The period covered is June 15-19 of the current year.

B. Rates of commission for salespersons are as follows:

1.	P. Carter	15%
2.	B. Foster	7%
3.	B. Goff	25%
4.	R. Hammond	10%
5.	D. Herring	15%

If you fail to complete each item acceptably as determined by the Instructor's Checklist, proceed to the Learning Activities. An example of the checklist follows the Post-Test.

DIRECTIONS:

Work through the Learning Activities as outlined. Be sure to consult your instructor if you have any questions. When you have completed this module, you will be able to compute salesperson commissions and complete a Salesperson's Commission Statement.

LEARNING ACTIVITIES:

1. In this module you will be working with sales slips for Nova Furniture. Go to the place designated by your instructor and obtain the envelope marked "Salesperson's Commissions Learning Activities". Then, read the Nova Furniture Employee Manual.

2. Remove the 20 sales slips from the envelope. (Do not write on these sales slips, they must be returned upon completion of the module.)

3. Sort the sales slips, having one pile for each salesperson.

4. Now that you have sorted the sales slips, total the sales slips for each salesperson. Note: Use the amount of the sale, not the amount of the sale plus sales tax.

5. You are now ready to complete the Salesperson's Commission Statement. Remove the form from the envelope obtained for No. 1.

6. Study the form. You will need some additional information before you can complete the form.

   A. The period covered is June 15-19 of the current year.

   B. Rates of commission for salespersons are as follows:

      1. P. Carter 15%
      2. B. Foster 7%
      3. B. Goff 25%
      4. R. Hammond 10%
      5. D. Herring 15%

7. You now have all the information necessary to complete the statement. Follow the outline given. Note: List salesperson's names in alphabetical order.

8. Check your completed statement with the answer keys obtained from your instructor. If you did not complete the statement with 100% accuracy, ask your instructor for supplementary work. If you successfully completed the statement with 100% accuracy, you are ready for the Post-Test.

PERIOD ENDING A

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
B	C	D	E

Here is the procedure to follow when completing the commission statement.

A. Enter period covered. (See #6.)

B. Enter names of salespersons.

C. Enter total sales for each salesperson. (Remember do not include sales tax.)

D. Enter commission percent. (See #6.)

E. Enter amount of commission earned. (This is the amount to be figured.)

Example: B. Foster had total sales of $450.00. His rate of commission is 7%. Compute as follows:

```
      *
450.00 x   Total Sales
   .07 =   rate of commission
 31.50 *   amount of commission
```

NOVA FURNITURE EMPLOYEE MANUAL

NOVA FURNITURE EMPLOYEE MANUAL

Ms. Lang Good morning, welcome to Nova Furniture. I'm Ms. Lang.

Employee Good morning. I'm the new bookkeeper. Mr. Ward, the personnel director, told me you would be my supervisor.

Ms. Lang Fine. Since you've been to personnel, we can get right to work. We'll start with one of your weekly duties, preparing a salesperson's commission report. Here's a copy of the completed form from last week.

PERIOD ENDING June 12

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$936	15%	$140.40
Foster, B.	450	7%	31.50
Goff, B.	1,063	25%	265.75
Hammond, K.	850	10%	85.00
Herring, D.	745	15%	111.75

Employee Excuse me, Ms. Lang, would you please explain what a sales commission is.

Ms. Lang A sales commission is a bonus paid to certain salespersons in addition to their regular salary. This bonus is usually a percentage of a salesperson's sales for a given period of time. In our case a week.

Employee That's why you said this was a weekly task. I noticed the space in the upper right corner marked "period ending."

PERIOD ENDING June 12

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$936	15%	$140.40
Foster, B.	450	7%	31.50
Goff, B.	1,063	25%	265.75
Hammond, R.	850	10%	85.00
Herring, D.	745	15%	111.75

Ms. Lang Very observant. Not all salespersons get a commission. In our company five of the fifteen salespersons are entitled to a commission. These are the five listed on the form.

Employee I understand. I notice the names are in alphabetical order with the last name first. The next column on the form is for total sales. Where does this figure come from?

PERIOD ENDING June 12

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$936	15%	$140.40
Foster, B.	450	7%	31.50
Goff, B.	1,063	25%	265.75
Hammond, R.	850	10%	85.00
Herring, D.	745	15%	111.75

Ms. Lang You will be given copies of sales slips for the salespersons on commission. Your first job will be to sort the slips so that you will have one stack for each salesperson.

Date June 19-- Clerk B. Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: D. S. Monts

Address: 808 Huntington Ave.

City

Qty.	Description	Unit Price	Amt.	
1	Deacon's Bench		138	-
	Tax		5	52
	Total		143	52

Ms. Lang The name of the salesperson is shown in the upper right corner. Once sorted, total the sales for each salesperson.

Date June 19, -- Clerk B Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: D. S Monts

Address: 808 Huntington Ave.

City

Qty.	Description	Unit Price	Amt.	
1	Deacon's Bench		138	--
	Tax		5	52
	Total		143	52

Employee Which amount do I use, the amount of the sale or the sale plus the tax?

Ms. Lang Use the amount of the sale.

Date June 12, -- Clerk B. Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: D. L. Monta

Address: 808 Huntington Ave.

City

Qty.	Description	Unit Price	Amt.	
1	Deacon's Bench		138	--
	Tax		5	52
	Total		143	52

Ms. Lang Enter the total sales next to the proper name. The next column is the rate of commission. This amount will remain constant so you can make a chart from the completed form we've been looking at.

PERIOD ENDING June 12,

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$936	15%	$140.40
Foster, B.	450	7%	31.50
Goff, B.	1,063	25%	265.75
Hammond, R.	850	10%	85.00
Herring, D.	745	15%	111.75

Employee Why are the commission rates different?

Ms. Lang The salespersons have been working for the company for different lengths of time. Therefore, a large commission indicates an employee who has worked for the company for a long time.

Employee All that's left now is the actual amount of commission earned.

PERIOD ENDING June 12

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, L.	$936	15%	$140.40
Foster, B.	450	7%	31.50
Goff, B.	1,063	25%	265.75
Hammond, K.	850	10%	85.00
Herring, D.	745	15%	111.75

Employee Let me see if I remember how to figure percentages. I should multiply the total sales by the percentage rate.

Ms. Lang Very good! Be careful when you multiply, it's easy to put the decimal in the wrong place. We have now covered all columns on the form. Do you have any questions?

Employee No, I believe I understand everything.

Ms. Lang Fine! Let's see how you do on the report for this week.

Employee Thank you for your help.

POST-TEST

INSTRUCTIONS:

Do not write on this page.

Ask the instructor for a package of sales slips and a Salesperson's Commission Statement. Complete the statement. Additional information is given below. Submit the completed form to your instructor for evaluation. Do not write on the sales slips. They must be returned to your instructor along with your completed Salesperson's Commission Statement.

A. The period covered is June 15-19 of the current year.

B. Rates of commission for salespersons are as follows:

1.	P. Carter	15%
2.	B. Foster	7%
3.	B. Goff	25%
4.	R. Hammond	10%
5.	D. H rring	15%

MODULE NO. III–G

NAME_____

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Entered period covered.					
2. Entered salespersons' names.					
3. Entered total sales amount. (agrees with "Key" amount)					
4. Entered commission percent.					
5. Entered commission amount. (agrees with "Key" amount)					
*A "Key" is available for comparison.					

BK
III–G, 14

PREPARING SALESPERSON'S COMMISSION STATEMENTS

INSTRUCTOR'S HANDBOOK

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1978

Module No. III–G

INSTRUCTOR'S GUIDE TO LEARNING ACTIVITIES

MODULE TITLE: PREPARING SALESPERSON'S COMMISSION STATEMENTS

Learning Activity Numbers

OBJECTIVE(S): Given all completed sales contracts or invoices for at least three salespeople, the percent rate of commission, and designated salesperson commission report form, complete the commission report form on each person with no errors in commission.

INSTRUCTION SHEETS

1	**Title:** Learning Activities	1 – 8

STUDENT SELF-CHECKS INCLUDED IN MODULE

1	**Title:** Preparing a Salesperson's Commission Statement (can use Set I, Set II, or Set III)	7

SUPPLEMENTAL MATERIALS

TEXTBOOKS AND REFERENCE BOOKS REQUIRED	
Here is one suggestion for your reference; others are available. Greggs,	
Accounting 10/12, 1977, pp. 152–153.	
MANUALS, SPECIFICATION SHEETS REQUIRED	
Nova Furniture Employee Manual	1
FILMSTRIP PRESENTATIONS & AV MATERIALS REQUIRED	
SPECIAL TOOLS, EQUIPMENT & SUPPLIES REQUIRED	
Calculator (optional)	7

ATTITUDES & VALUES TO BE DEVELOPED

Accuracy and neatness are encouraged when preparing statements that are used for payroll records.

* NOTES TO THE TEACHER TO ASSIST IN WORKING WITH THIS MODULE

Three sets of sales slips, 20 in each set, are provided with this module. You will need to cut the slips apart for sorting. Once cut apart, the slips will fit in a #10 envelope. The three envelopes should be marked Set I, II, III. A blank Salesperson's Commission Statement form should be placed in the envelope along with the sales slips. The Salesperson's Commission Statement is the only perishable item in the module. Replace it after each student uses the module.

A blank form for duplication has been included in the Instructor's Handbook. Initially, Set I is used for the Self-Check. You may wish to alternate the sets used for the Pre-Test/Post-Test with the Self-Check. Keys for Sets I – III are included in the Instructor's Handbook.

A blank page of sales slips is included in case you'd like to vary the learning activities.

A checklist is provided if you prefer to "check out" the student's final activity. If you use this form, duplicate and replace it after each student uses the module.

SET I

Answer Key

PERIOD ENDING June 19, 19--

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$1,085	15%	$162.75
Foster, B.	1,200	7%	84.00
Goff, B.	685	25%	171.25
Hammond, R.	2,103	10%	210.30
Herring, D.	367	15%	55.05

SET II

Answer Key

PERIOD ENDING June 19, 19--

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$1,227	15%	$184.05
Foster, B.	1,660	7%	116.20
Goff, B.	2,597	25%	649.25
Hammond, R.	485	10%	48.50
Herring, D.	1,875	15%	281.25

SET III

Answer Key

PERIOD ENDING June 19, 19--

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION
Carter, P.	$1,819	15%	$272.85
Foster, B.	509	7%	35.63
Goff, B.	621	25%	155.25
Hammond, R.	1,402	10%	140.20
Herring, D.	175	15%	26.25

NOVA FURNITURE
SALES SLIPS

SET I
(1 – 20)

1

Nova FURNITURE

Columbia

Date June 15 Clerk P. Hammond

SOLD TO:

Name: E. Ray Martin

Address: 8935 Live Oak Street

City

Qty.	Description	Unit Price	Amt.
1	3-cushion Sleeper Sofa		935 00
	tax		37 40
	total		972 40

2

Nova FURNITURE

Columbia

Date June 15 Clerk P. Carter

SOLD TO:

Name: L. J. Freeman

Address: 871 Maple Street

City

Qty.	Description	Unit Price	Amt.
1	Sunny Corner Cabinet		685 00
	tax		27 40
	total		712 40

3

Nova FURNITURE

Columbia

Date June 15 Clerk B. Goff

SOLD TO:

Name: J. E. Fox

Address: 11 Deerwood

City

Qty.	Description	Unit Price	Amt.
1	Curio Cabinet		235 00
	tax		9 40
	total		244 40

4

Nova FURNITURE

Columbia

Date June 16 Clerk P Carter

SOLD TO:

Name: R. D Pawdick

Address: 974 North Beltline Blvd.

City

Qty.	Description	Unit Price	Amt.
1	3-Panel screen		95 00
	tax		3 80
	total		98 80

5

Nova FURNITURE

Columbia

Date June 16 Clerk B. Goff

SOLD TO:

Name: W. E. Weathersby

Address: 128 Prentice Ave.

city

Qty.	Description	Unit Price	Amt.
1	Pot table		65 00
	tax		2 60
	total		67 60

6

Nova FURNITURE

Columbia

Date June 17 Clerk R Hammond

SOLD TO:

Name: R B Bertram

Address: 811 Lake Elizabeth

City

Qty.	Description	Unit Price	Amt.
1	2-drawer dry sink		257 00
	tax		10 28
	total		267 28

7

Date June 17 Clerk P Carter

Nova FURNITURE

Columbia

SOLD TO:

Name: D.L. Polk

Address: 812 Montgomery Ave.

City

Qty.	Description	Unit Price	Amt.
1	Butlers Tray Table		65 00
	tax		2 60
	total		67 60

8

Date June 17 Clerk P Carter

Nova FURNITURE

Columbia

SOLD TO:

Name: M O. Michaels

Address: 11 Stonewall Court

City

Qty.	Description	Unit Price	Amt.
1	Hearthside Stool		35 00
	tax		1 40
	total		36 40

9

Date June 17 Clerk B Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: B. L. Strickland

Address: 5301 Moss ave.

City

Qty.	Description	Unit Price	Amt.
1	Roll Top Desk		287 00
	tax		11 48
	total		298 48

10

Nova FURNITURE

Columbia

Date June 17 Clerk R. Goff

SOLD TO:

Name: A.C. Fletcher

Address: 90 Longbird

City

Qty.	Description	Unit Price	Amt.
1	Pedestal Cocktail table		135 00
	tax		5 40
	Total		140 40

11

Nova FURNITURE

Columbia

Date June 17 Clerk D. Hering

SOLD TO:

Name: H.B. Healy

Address: 5333 Furman St.

Columbia

Qty.	Description	Unit Price	Amt.
1	Chest 7 Floor Mirror		121 00
	Tax		4 84
	Total		125 84

12

Nova FURNITURE

Columbia

Date June 18 Clerk R Hammond

SOLD TO:

Name: Harry Babich

Address: 3581 Pembroke St

City

Qty.	Description	Unit Price	Amt.
1	Revolving Cogwheel Table		276 00
	tax		11 04
	total		287 04

13

Nova FURNITURE

Columbia

Date June 18 Clerk B. Goff

SOLD TO:

Name: P. D. Arnick

Address: 61 Veterans Rd.

City

Qty.	Description	Unit Price	Amt.
1	Set of Queen Anne tables		195 00
	Tax		7 80
	Total		202 80

14

Nova FURNITURE

Columbia

Date June 18 Clerk P. Carter

SOLD TO:

Name: M. J. Ammerman

Address: 992 Laurie Lane

City

Qty.	Description	Unit Price	Amt.
1	Windsor Rocker		119 00
	Tax		4 76
	Total		123 76

15

Nova FURNITURE

Columbia

Date June 18 Clerk B. Foster

SOLD TO:

Name: D. J. Hughes

Address: 216 Elmwood Rd.

City

Qty.	Description	Unit Price	Amt.
1	Skipper Sofa		775 00
	Tax		31 00
	Total		806 00

18

Date June 19 Clerk B. Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: D. S. Monts

Address: 808 Huntington Ave.

Columbia, S.C.

Qty.	Description	Unit Price	Amt.	
1	Deacon's Bench		138	00
	Tax		5	52
			143	52

17

Date June 19 Clerk B. Goff

Nova FURNITURE

Columbia

SOLD TO:

Name: W. J. Smith

Address: 3 Thurmond Springs Rd.

city

Qty.	Description	Unit Price	Amt.	
1	Barley Bean Chest		55	00
	tax		2	20
	total		57	20

18

Date June 19 Clerk R Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: F. Wm. Cunningham

Address: 817 S. Maple Street

City

Qty.	Description	Unit Price	Amt.	
1	Home Folding Bar		635	00
	tax		25	40
	total		660	40

19

Date June 19 Clerk D. Herring

Nova FURNITURE

Columbia

SOLD TO:

Name: M.J. McDonald

Address: 8279 Superior St.

Cola.

Qty.	Description	Unit Price	Amt.	
1	Vanity		246	00
	Tax		9	84
	Total		255	84

20

Date June 19 Clerk P. Carter

Nova FURNITURE

Columbia

SOLD TO:

Name: J.W. Burkhardt

Address: 10 Coon Hill Road

City

Qty.	Description	Unit Price	Amt.	
1	Hitchcock Chair		86	00
	tax		3	44
	total		89	44

Date Clerk

Nova FURNITURE

Columbia

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	

NOVA FURNITURE
SALES SLIPS

SET II
(21 – 40)

21

Nova FURNITURE
Columbia

Date June 15 Clerk B. Goff

SOLD TO:
Name: Lieby Cress
Address: 10 Timberlane Dr.
City

Qty.	Description	Unit Price	Amt.
1	Hewlett-Harris		
	Blair Hover Bed		531 00
	tax		21 24
	total		552 24

22

Nova FURNITURE
Columbia

Date June 15 Clerk P Carter

SOLD TO:
Name: Ellen M Denny
Address: 1119 Landgrave
City

Qty.	Description	Unit Price	Amt.
1	Patton Set		369 00
	tax		14 76
	total		383 76

23

Nova FURNITURE
Columbia

Date June 15 Clerk L Hammond

SOLD TO:
Name: Gregory Dunlap
Address: 2 Stonehaven Dr.
City

Qty.	Description	Unit Price	Amt.
1	Credenza		285 00
	tax		11 40
	total		296 40

24

Date June 16 Clerk P. Herring

Nova FURNITURE

Columbia

SOLD TO:

Name: Woodrow Kammer

Address: 83 Capris Ave

City

Qty.	Description	Unit Price	Amt.
1	Breakfront Buffet		675 00
	Tax		27 00
	Total		702 00

25

Date June 16 Clerk B. Hoff

Nova FURNITURE

Columbia

SOLD TO:

Name: L. U. Linder

Address: 101 Horseshoe Trail

City

Qty.	Description	Unit Price	Amt.
1	Queen Anne Arm Chair		250 00
	Tax		10 00
	Total		260 00

26

Date June 16 Clerk B. Hoff

Nova FURNITURE

Columbia

SOLD TO:

Name: D. E. Mayer

Address: 50 S. Prospect

City

Qty.	Description	Unit Price	Amt.
1	Legly Posturepedic Double Mattress & Springs		296 00
	Tax		11 84
	Total		307 84

27

Nova FURNITURE

Columbia

Date June 16 Clerk P Carter

SOLD TO:

Name: H J Baynes

Address: 1 Yorkshire Drive

City

Qty.	Description	Unit Price	Amt.
1	Queen Anne Table		140 00
	tax		5 60
	table		145 60

28

Nova FURNITURE

Columbia

Date June 17 Clerk P Carter

SOLD TO:

Name: C B Brown

Address: 24 Newnham Dr

City

Qty.	Description	Unit Price	Amt.
1	Singer Table		232 00
	tax		9 28
	table		241 28

29

Nova FURNITURE

Columbia

Date June 17 Clerk B. Goff

SOLD TO:

Name: D. L. Nemmers

Address: 351 Tyler St.

City

Qty.	Description	Unit Price	Amt.
1	Landa Club Chair		225 00
1	Landa Club Ottoman		25 00
	tax		14 00
	total		364 00

30

Date June 17 Clerk D Hessing

Nova FURNITURE

Columbia

SOLD TO:

Name: D.L. Jefferat

Address: 605 Hemphill St.

City

Qty.	Description	Unit Price	Amt.
1	Oval Extension Table		675 00
	Tax		27 00
	Total		702 00

31

Date June 17 Clerk L Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: A.S. Fulmer

Address: 206 S. Prospect

City

Qty.	Description	Unit Price	Amt.
1	Commode Cabinet		125 00
	tax		5 00
	total		130 00

32

Date June 17 Clerk S. Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: B.B. Riley

Address: 41 Timberlane

City

Qty.	Description	Unit Price	Amt.
1	Chippendale Loveseat		735 00
	Tax		29 40
	Total		764 40

33

Nova FURNITURE

Columbia

Date June 18 Clerk P. Carter

SOLD TO:

Name: William F. Kemp

Address: 9 North Bonham

City

Qty.	Description	Unit Price	Amt.
1	Stratton Tea Table		174 00
	tax		6 96
	total		180 96

34

Nova FURNITURE

Columbia

Date June 18 Clerk B. Hoff

SOLD TO:

Name: J. A. Fruck

Address: 210 Ashland Rd.

City

Qty.	Description	Unit Price	Amt.
1	China Cabinet		825 00
	tax		33 00
	total		858 00

35

Nova FURNITURE

Columbia

Date June 18 Clerk D. Herring

SOLD TO:

Name: C. W. Fields

Address: 72 Riviera Rd.

City

Qty.	Description	Unit Price	Amt.
1	Lady's Writing Desk		375 00
	Tax		15 00
	Total		390 00

36

Date June 18 Clerk B Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: W. B. Simpson
Address: 81 Capers Ave.
City

Qty.	Description	Unit Price	Amt.
1	Nine drawer Secretary		925 00
	tax		37 00
	Total		962 00

37

Date June 19 Clerk B Goff

Nova FURNITURE

Columbia

SOLD TO:

Name: L C. Healy
Address: 124 Hibiscus
City

Qty.	Description	Unit Price	Amt.
1	Lowboy (Queen Anne)		345 00
	tax		13 80
	total		358 80

38

Date June 19 Clerk R Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: J. A. Heath
Address: 7 Yale Ave
City

Qty.	Description	Unit Price	Amt.
1	Cabinet Night Table		75 00
	tax		3 00
	total		78 00

39

Date June 19 Clerk D. Herring

Nova FURNITURE

Columbia

SOLD TO:

Name: Warden P. Switzer

Address: 15 Dahlia Road

City

Qty.	Description	Unit Price	Amt.	
1	Octagon Pedestal			
	Cocktail Table		150	00
	Tax		6	00
	Total		156	00

40

Date June 19 Clerk P. Castle

Nova FURNITURE

Columbia

SOLD TO:

Name: W. J. Bridges

Address: 45 Coco Drive

City

Qty.	Description	Unit Price	Amt.	
1	Hickory Chair		312	00
	tax		12	48
	total		324	48

Date Clerk

Nova FURNITURE

Columbia

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	

NOVA FURNITURE
SALES SLIPS

SET III
(41 – 60)

41

Nova FURNITURE

Columbia

Date June 15 Clerk B. Goff

SOLD TO:

Name: J. E. Banco

Address: 71 Deerwood Rd.

City

Qty.	Description	Unit Price	Amt.
1	Drum Table		32 00
	tax		1 00
	total		31 70

42

Nova FURNITURE

Columbia

Date June 15 Clerk D. Herring

SOLD TO:

Name: P. M. Cleveland

Address: 14 Cardinal Dr.

City

Qty.	Description	Unit Price	Amt.
1	Westwood Bronze		
	table Lamp		85 00
	Tax		3 40
	Total		88 40

43

Nova FURNITURE

Columbia

Date June 15 Clerk B. Goff

SOLD TO:

Name: W. A. Shields

Address: 60 N. Prospect Dr.

City

Qty.	Description	Unit Price	Amt.
1	Med. stacking drum		
	table		9 00
	tax		36
	total		9 36

44

Nova FURNITURE

Columbia

Date June 15 Clerk P. Hammond

Qty.	Description	Unit Price	Amt.	
1	mahogany veneer			
	secretary		399	00
	tax		15	96
	total		414	96

SOLD TO:

Name: Thelbert Duckett

Address: 50 S Baltimore Blvd.

City

45

Nova FURNITURE

Columbia

Date June 15 Clerk P. Carter

Qty.	Description	Unit Price	Amt.	
1	tuxedo Sofa		355	00
	tax		14	20
	total		369	20

SOLD TO:

Name: M. W. Zimmerman

Address: 2 Chinaberry

City

46

Nova FURNITURE

Columbia

Date June 16 Clerk B. Loft

Qty.	Description	Unit Price	Amt.	
1	Peacock chair		160	00
	tax		2	64
	total		162	64

SOLD TO:

Name: C.W. Campbell

Address: 21 Horseshoe Trail

City

47

Nova FURNITURE

Columbia

Date June 16 Clerk R Hammond

SOLD TO:

Name: J D Sist

Address: 21 Carter Ave

City

Qty.	Description	Unit Price	Amt.	
1	5 pc. rattan table			
	+ chair set		380	00
	tax		10	40
	total		400	40

48

Nova FURNITURE

Columbia

Date June 17 Clerk D Herring

SOLD TO:

Name: L. C. Folmer

Address: 62 Granby Oaks Rd.

City

Qty.	Description	Unit Price	Amt.	
1	hanging basket			
	chair		60	00
	Tax		2	40
	Total		62	40

49

Nova FURNITURE

Columbia

Date June 17 Clerk B Goff

SOLD TO:

Name: W.A. Frick

Address: 59 Finsbury Rd.

City

Qty.	Description	Unit Price	Amt.	
1	Swivel Rocker		119	00
	Tax		4	76
	Total		123	76

50

Date June 17 Clerk R Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: T. J. Corley

Address: 38 Cricket Rd.

City

Qty.	Description	Unit Price	Amt.	
1	Stratoloungex recliner		259	00
	tax		10	36
	total		269	36

51

Date June 17 Clerk B Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: D. W. Boston

Address: 38 Copeia Ave.

City

Qty.	Description	Unit Price	Amt.	
1	Englander King Mattress & Springs		330	00
	Tax		13	20
	Total		343	20

52

Date June 17 Clerk P Carter

Nova FURNITURE

Columbia

SOLD TO:

Name: E R. Wessinger

Address: 82 Superior Street

City

Qty.	Description	Unit Price	Amt.	
1	Sleeper Sofa		399	00
	tax		15	96
	total		414	96

53

Date June 18 Clerk B. Goff

Nova FURNITURE

Columbia

SOLD TO:

Name: S.B. Martin

Address: 40 Ashland Ct.

City

Qty.	Description	Unit Price	Amt.	
1	Queen Anne W'ing Chair		119	00
	tax		4	76
	total		123	76

54

Date June 18 Clerk R Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: Roy C. McDaniel

Address: 6 Heyward Street

City

Qty.	Description	Unit Price	Amt.	
1	Bunk system		209	00
	tax		8	36
	total		217	36

55

Date June 18 Clerk P. Castro

Nova FURNITURE

Columbia

SOLD TO:

Name: R.A. Dalick

Address: 36 Arcadia Woods Rd.

City

Qty.	Description	Unit Price	Amt.	
1	Sofa & Loveseat Set		666	00
	tax		26	64
	total		692	64

56

Date June 19 Clerk L. Carter

Nova FURNITURE

Columbia

SOLD TO:

Name: H. L. Boyne
Address: 85 Live Oak Street
City

Qty.	Description	Unit Price	Amt.	
1	Cherry Veneer			
	Secretary		399	00
	tax		15	96
	total		414	96

57

Date June 19 Clerk R. Hammond

Nova FURNITURE

Columbia

SOLD TO:

Name: F. S. Davis
Address: 91 Throwaway Court
City

Qty.	Description	Unit Price	Amt.	
1	Corduroy Ottoman		100	00
1	Fireplace set		50	00
	tax		6	00
	total		156	00

58

Date June 19 Clerk B. Foster

Nova FURNITURE

Columbia

SOLD TO:

Name: O. H. McArthur
Address: 30 Colonial Kelly Dr.
City

Qty.	Description	Unit Price	Amt.	
1	Simmons Queen			
	mattress + springs		179	00
	tax		7	16
	total		186	16

59

Date June 18 Clerk P. Herring

Nova FURNITURE

Columbia

SOLD TO:

Name: J. H. Lilley

Address: 1515 Edgefield

City

Qty.	Description	Unit Price	Amt.	
1	Bunk Chair		30	00
	Tax		1	20
	Total		31	20

60

Date June 19 Clerk B. Goff

Nova FURNITURE

Columbia

SOLD TO:

Name: C. B. Rivers

Address: 922 S. Edisto

City

Qty.	Description	Unit Price	Amt.	
1	Clayton mission bdrm		378	00
	tax		11	12
	total		389	12

Date Clerk

Nova FURNITURE

Columbia

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	

MODULE NO. III–G

NAME_____

DATE_____

INSTRUCTOR'S CHECKLIST

PERFORMANCE SCALE

N/A – The skill was not applicable to this situation

Poor – The student can not perform the skill

Fair – The student can perform this skill satisfactorily but requires periodic supervision and/or assistance

Good – The student can perform this skill effectively without assistance and/or supervision

Excellent – The student can perform this skill without supervision and/or assistance with proficiency in speed

ACTIVITY	EVALUATION				
	N/A	POOR	FAIR	GOOD	Excellent
1. Entered period covered.					
2. Entered salespersons' names.					
3. Entered total sales amount. (agrees with "Key" amount)					
4. Entered commission percent.					
5. Entered commission amount. (agrees with "Key" amount)					
*A "Key" is available for comparison.					

PERIOD ENDING _____

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION

PERIOD ENDING _____

SALESPERSON'S COMMISSION STATEMENT

NAME	TOTAL SALES	COMMISSION PERCENT	COMMISSION

Nova FURNITURE

Columbia

Date _____ Clerk _____

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	

Nova FURNITURE

Columbia

Date _____ Clerk _____

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	

Nova FURNITURE

Columbia

Date _____ Clerk _____

SOLD TO:

Name:

Address:

Qty.	Description	Unit Price	Amt.	